

IMPORTANT TAX INFORMATION

All property is assessed to the party in whose name it appears on the county records, as of 12:01 A.M. on the first of January prior to the Assessment Year. Taxes become a lien on all real property and constitute a lien on the owner of personal property at that time.

The Placer County Assessment Appeals Board meets to equalize assessments of property on the local roll each year as needed until all applications are resolved. Application for hearings must be filed between July 2 and November 30 each year. Except as noted in the following paragraph, failure to make such application precludes any subsequent changes through the appeals process. The Assessment Roll is available to the public after the Auditor-Controller accepts a certified copy from the Assessor during the month of July each year.

Since July 1, 1983, property has been re-assessed whenever there is a change of ownership or new construction is completed. This re-assessment produces either a supplemental tax bill or supplemental refund. The supplemental process is continual throughout the year, which results in year-round due dates. The Supplemental Assessment may be appealed provided that an application for changed assessment is filed with the Clerk of the Board within 60 days of the date of the Supplemental notice.

As of July 1, 1993, Placer County adopted the alternative method of distribution of tax levies and collections, Section 4701 et seq of the Revenue and Taxation Code. This adoption resulted in the one time distribution of uncollected and unapportioned prior secured property taxes. This method, known as the Teeter Plan, will result in the 100% apportionment of current secured property taxes since fiscal year 1993/94.

The Tax Rate is fixed by the Board of Supervisors on or before the third day of October each year.

To be considered timely, claims for Homeowners, Veterans, Disabled Veterans, Church, Religious, Miscellaneous and Welfare exemptions must be filed with the Assessor between January 1 and February 15. Failure to file the exemption shall be deemed and treated as a waiver of the exemption. Different procedures are used for filing exemptions on the Supplemental Roll.

The taxes for the cities of Auburn, Colfax, Lincoln, Rocklin, Roseville and the Town of Loomis are collected by the County Tax Collector. County Secured Taxes are due and delinquent EACH YEAR in Placer County as follows:

First Installment due November 1st
Delinquent after December 10th
Second Installment due February 1st
Delinquent after April 10th

The entire tax may be paid at the time the first installment is due. On or about July 1, of each year, all real properties with delinquent taxes become tax defaulted.

The delinquent tax list is published on or before the 8th day of September of each year in a newspaper of general circulation throughout the County. Said publication will state the date, parcel number and the amount for which the parcel was tax defaulted.

Delinquent Taxes may be paid in installments under Section 4216 of the Revenue and Taxation Code at any time prior to June 30 of the fifth year of delinquency, by paying 20% of the redemption amount plus a \$40.00 fee. Subsequent payments draw interest on the unpaid balance at the rate of 1.5% per month from the date of previous payment.

An addenda list of properties upon which any portion of the taxes will have been defaulted for a period of five years or more and will become subject to the Tax Collector's power to sell, shall be published on or before the 8th day of June in a newspaper of general circulation throughout the County.

All properties which have been tax defaulted with power to sell must be offered for sale by the County Tax Collector under the provisions of Chapters 7 and 8, Part 6, Division 1, of the Revenue and Taxation Code after the fifth year and before the seventh year of default when applied for and upon authorization of the County Board of Supervisors and the State Controller.

Section 4102 of the Revenue and Taxation Code provides for a \$15.00 redemption fee for tax defaulted parcels. An additional \$325.00 fee will be added for parcels that become subject to the Tax Collector's power to sell. When the Tax Collector's power to sell is filed, a \$46.00 fee is charged.

All properties that are tax defaulted with power to sell may be sold to another taxing agency or non-profit corporation if, they notify the Tax Collector prior to the tax defaulted land sale. The County Board of Supervisors has final approval on the sales.

For all information regarding tax payments, contact the Placer County Treasurer-Tax Collector, P. O. Box 7790, Auburn, California, 95604 (530) 889-4120.

Respectfully submitted,

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PLACER COUNTY AUDITOR-CONTROLLER
KLM/dlk